

1 SEC. 2. Section four hundred forty-six point ten (446.10), Code
 2 1950, is hereby amended by inserting following the period in line four
 3 (4), thereof the following: "Headings and other matter shall be com-
 4 pensated for as provided in section 618.11."

Approved April 2, 1953.

CHAPTER 210

INHERITANCE TAX EXEMPTIONS

S. F. 76

AN ACT to amend section four hundred fifty point four (450.4) of the Code of 1950, by providing for reciprocal exemptions from inheritance tax upon the passing of property to societies, institutions or associations organized or incorporated under the laws of other states for charitable, religious or educational purposes or to trustees for such uses in other states.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That paragraph two (2) of section four hundred fifty
 2 point four (450.4), Code 1950, be amended by substituting a semi-
 3 colon (;) for the period (.) at the end of the said paragraph and add-
 4 ing the following: "provided, however, that this exemption shall
 5 also include property passing to any society, institution or association
 6 incorporated or organized under the laws of any other state for charit-
 7 able, educational or religious purposes, and which are not operated
 8 for pecuniary profit or to trustees for such uses in such other state if
 9 under the laws of such state no tax would be imposed upon the passing
 10 of property to such institutions, societies or associations incorporated
 11 or organized under the laws of this state or to trustees for such uses
 12 in this state or to any organization composed wholly of veterans of
 13 any war of the United States of America."

Approved March 17, 1953.

CHAPTER 211

LEVEE AND DRAINAGE DISTRICTS

S. F. 242

AN ACT to amend chapter four hundred fifty-five (455), Code 1950, relating to levee and drainage districts.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred fifty-five point sixty-four
 2 (455.64), Code 1950, is hereby amended by adding thereto the fol-
 3 lowing: "The provisions of this section and of sections four hundred
 4 fifty-five point sixty-five (455.65) to four hundred fifty-five point
 5 sixty-eight (455.68), inclusive, may within the discretion of the board,
 6 also be made applicable to repairs and improvements made under the
 7 provisions of section four hundred fifty-five point one hundred thirty-
 8 five (455.135)".